

**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF CALIFORNIA  
SAN JOSE DIVISION**

In the Matter of Tax Indebtedness of:

Case No. 5:23-mc-80028

KONDAL SINGIREDDY, and  
NEELIMA SINGIREDDY.

**NOTICE AND ORDER TO  
SHOW CAUSE**

You, Kondal and Neelima Singireddy, are hereby notified that the United States has petitioned this Court for an Order allowing the Internal Revenue Service to **LEVY** upon the real property located at 5457 Manderston Drive, San Jose, California 95138, to sell your interest to satisfy all or part of your unpaid federal tax liabilities based on tax years 2007, 2010, 2015, 2016, 2017, and 2018. The property is legally described as:

All that certain real property situate in the City of San Jose, County of Santa Clara, State of California, described as follows:

**PARCEL ONE:**

Fee simple title in and to Lot 86, as shown on the Map of Tract No. 8909, "Neighborhood No. 22 – Areas C&D", filed for record on June 13, 1997, in Book 690 of Maps at page 8, et seq., in the Official Records of the County of Santa Clara, State of California ("Map").

EXCEPTING THEREFROM, the underground water rights, with no right of surface entry, granted to the City of San Jose, a Municipal corporation, by instrument dated April 29, 1997, recorded June 16, 1997, as Instrument No. 13742573, in the Official Records of the County of Santa Clara, State of California.

FURTHER EXCEPTING THEREFROM, all oils, minerals, gas, casinghead gas, asphaltum and other hydrocarbon and all chemical gas, no or hereafter found, situated or located in all or any part or portion of the real property above-described, lying more than five hundred feet (500') below the surface thereof, together with the right to slant drill or mine for, and remove all or any portion of said substances lying below a depth of more than five hundred feet (500') below the surface thereof, and the right to grant leases for all or any of said purposes; but without any right whatsoever to enter upon the surface of said land or upon any part of said land within five hundred feet (500') vertical distance below the surface thereof.

**PARCEL TWO Private Landscape Easement:**

1 An exclusive right and easement appurtenant to Parcel One, above and across the  
2 portion of Lot 85 ("Servient Tenement"), as shown on the Map, described in Exhibit  
3 "A" attached hereto as "Private Landscape Easement", ("Landscape Easement")  
4 for the purpose of permitting Grantee to use the landscape Easement for all  
5 purposes, including landscaping, recreational use and enjoyment, drainage and  
6 other purposes. Notwithstanding the preceding sentence, Grantee shall not (a) place  
7 any dirt or fill against the Residence constructed on the Servient Tenement, (b)  
8 place any structure or install any landscaping within the Landscape Easement which  
9 could materially interfere with maintenance of the Servient Tenement Residence  
10 by the Owner of the Servient Tenement, or (c) alter the grade or drainage  
11 established by Grantor in any manner which could direct water towards or trap  
12 water against the Residence constructed on the Servient Tenement. The Owner of  
13 the Servient Tenement shall have the right to enter upon and use the Landscape  
Easement upon not less than seventy two (72) hours advance written notice for the  
limited purposes of performing such work during daylight hours as may be  
necessary or advisable in connection with the maintenance, repair or replacement  
of the Residence situated on the Servient Tenement. Grantee shall be responsible  
for all landscaping within the Landscape Easement. This easement is subject to the  
provisions of Section 3.5.16 of the Declaration of Covenants, Conditions and  
Restrictions of St. Georges at Silver Creek Valley Country Club recorded on  
December 9, 1997, as Instrument No. 13969352 in the Official Records of the Santa  
Clara County Recorder, and more particularly described as:

14 A strip of land of a uniform width of 5.00 feet, the Southeasterly line of which is  
15 described as follows:

16 BEGINNING as the Easterly corner of Lot 85, as said Lot is shown on the Map of  
17 said Tract No. 8909; thence from said point of beginning along the Southeasterly  
line of said Lot 85 S 46°20'00" W 91.42 feet; to the terminus of said strip.

18 Said easement is bounded on the Northeast by the Northeasterly line of said Lot 85  
19 and on the Southwest at a right angle.

20 **PARCEL THREE Private Courtyard Easement:**

21 An exclusive right and easement appurtenant to Parcel One, above, over and across  
22 the portion of Lot 87 ("Servient Tenement"), as shown on the Map, described in  
23 Exhibit "A" attached hereto as "Private Courtyard Easement" ("Courtyard  
24 Easement") for the purpose of permitting Grantee to use the Courtyard Easement  
25 for all purposes, including landscaping, drainage and other purposes.  
26 Notwithstanding the preceding sentence, Grantee shall not (a) place any dirt or fill  
27 against the Residence constructed on the Servient Tenement, (b) place any structure  
28 or install any landscaping within the Courtyard Easement which could materially  
interfere with maintenance of the Servient Tenement Residence by the Owner of  
the Servient Tenement, or (c) alter the grade or drainage established by Grantor in  
any manner which could direct water towards or trap water against the Residence  
constructed on the Servient Tenement. or (d) remove or alter the draining swale  
installed by Grantor within the Courtyard Easement. The Owner of the Servient

Tenement shall have the right to enter upon and use the Courtyard Easement upon not less than seventy two (72) hours advance written notice for the limited purposes of performing such work during daylight hours as may be necessary or advisable in connection with the maintenance, repair or replacement of the Residence situated on the Servient Tenement. Grantee shall be responsible for all landscaping within the Courtyard Easement. This easement is subject to the provisions of Section 3.5.15 of the Declaration of Covenants, Conditions and Restrictions of St. Georges at Silver Creek Valley Country Club recorded on December 9, 1997, as Instrument No. 13969352 in the Official Records of the Santa Clara County Recorder, and more particularly described as:

A strip of land of a uniform width of 5.00 feet, the Northwesterly line of which is described as follows:

BEGINNING at a point on the Northwesterly line of Lot 87, as said Lot is shown on the Map of said Tract No. 8909; said point bears along said line N 46°20'00" E 16.90 feet from the most Westerly corner of said Lot 87; thence from said point of beginning along said Northwesterly line N 46°20'00" E 20.00 feet to the terminus of said strip.

This Court has examined the Petition of the United States and accompanying Declaration of Aspen J. Cruise, and it is hereby **ORDERED** that you have 30 days from the date of this Order to file with the Clerk of Court a written Objection to the Petition. Any written Objection to the Petition should demonstrate either that:

- A. Your federal tax liabilities have been satisfied; OR
- B. You have other assets from which the unpaid liabilities can be satisfied; OR
- C. Applicable laws and administrative procedures relevant to the levy were not followed by the Internal Revenue Service.

It is further **ORDERED** that if you file a written Objection to the Petition with the Clerk of Court, then the Court will hold a hearing, at which you must appear, on April 18, 2023, at 10:00 a.m. at the Robert F. Peckham Federal Building and United States Courthouse, 280 South First Street, San Jose, California 95113, in the courtroom of the undersigned, to consider your objections.

It is further **ORDERED** that, in addition to filing your Objection to the Petition with the Clerk of Court, you must also mail a copy of your Objection to the Petition to counsel for the

United States at Lolita De Palma, Department of Justice Tax Division, P.O. Box 683,  
Washington, D.C. 20044, on or before the filing date.

A copy of this Order, together with the Petition and its exhibits, shall be served in  
accordance with Federal Rule of Civil Procedure 4(e) within ten days of this Order. Pursuant to  
Rule 4.1(a), the Court hereby appoints IRS Revenue Officer Aspen J. Cruise, or any other person  
designated by the IRS, to effect service in this case. Proof of service shall be filed by the United  
States before the hearing.

**If you do not file an Objection to the Petition within 30 days of the date of this  
Order, or if you file an Objection to the Petition but fail to appear before the Court as  
instructed, the Court will enter an ORDER APPROVING LEVY UPON PRINCIPAL  
RESIDENCE authorizing the sale of real property located at 5457 Manderston Drive, San  
Jose, California 95138**

DATED Feb. 21, 2023

All Parties must file a consent/declination to Magistrate Judge  
jurisdiction by **March 10, 2023**. Form available at: [https://  
cand.uscourts.gov/wp-content/uploads/forms/civil-forms/  
MJ\\_Consent-Declination\\_Form\\_10-2020.pdf](https://cand.uscourts.gov/wp-content/uploads/forms/civil-forms/MJ_Consent-Declination_Form_10-2020.pdf)



United States Magistrate Judge